

Approval Requirements for State and Local Revenues

State Level	Legislative Approval	Voter Approval
Taxes	2/3	None
General obligation bonds	2/3	Majority
Other debt ^a	Majority	None
Fees	Majority	None
Local Level	Governing Body Approval	Voter Approval
City or county “general” taxes (revenues used for unrestricted purposes)	If consolidated with a regularly scheduled election of members of the legislative body: <ul style="list-style-type: none"> • 2/3 for general law cities, • Majority for charter cities. If not consolidated, unanimous declaration of “emergency” required.	Majority
City or county “special” taxes (revenues used for specific purposes)	Majority (2/3 for transactions & use taxes)	2/3
All school or special district taxes	Majority	2/3
General obligation bonds	Majority	2/3 ^b
Other debt	Majority	None
Property assessments	Majority	Majority of affected property owners. Votes weighted by assessment liability
Property—related fees	Majority	2/3 of voters or majority of affected property owners ^c
Fees—all other	Majority	None
^a Includes revenue and lease-revenue bonds and certificates of participation. ^b Exception: The Constitution specifies that a majority of voters can approve bonds used for repairing or replacing unsafe public school buildings and 55 percent of voters can approve bonds for new school facilities under certain conditions. ^c No vote required for gas, electric, water, sewer, refuse, or developer fees.		

Source: Adapted from CALFACTS, Legislative Analyst's Office

mc July 10, 2009

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